

THE SALES AND USE TAX WERE A PART OF THE PURCHASE PRICE OF THE TANGIBLE PERSONAL PROPERTY OR TAXABLE SERVICE AT THE TIME OF THE SALE.

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of the first sentence of former Art. 81, § 328, the second clause of the first sentence of § 380, and, as they related to the status of a vendor, the second sentences of §§ 327 and 379.

Defined terms: "Buyer" § 11-101
"Sale" § 11-101 "Sales and use tax" § 1-101
"Tangible personal property" § 11-101
"Taxable service" § 11-101 "Vendor" § 11-101

11-402. TAX ASSUMPTION PROHIBITED.

A VENDOR MAY NOT DIRECTLY OR INDIRECTLY ADVERTISE, STATE, OR OTHERWISE HOLD OUT THAT ANY PART OF THE SALES AND USE TAX:

- (1) WILL BE ASSUMED OR ABSORBED BY THE VENDOR;
- (2) WILL NOT BE ADDED TO THE TAXABLE PRICE OF TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE; OR
- (3) WILL BE REFUNDED IF ADDED TO THE TAXABLE PRICE OF TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 330 and the first sentence of § 382.

In item (1) and the introductory language of this section, the defined term "vendor" is substituted for the former word "retailer", for clarity.

In the introductory language of this section, the defined term "sales and use tax" is substituted for the former references to "the tax ... imposed by this subtitle", for clarity.

Also in the introductory language of this section, the former phrases "to the public or to any customer" are deleted as surplusage.

In items (2) and (3) of this section, the defined term "taxable price" is substituted for the former references to the "selling price" and "said price", for clarity.

Also in items (2) and (3) of this section, the defined term "tangible personal property" is substituted for the former word "property", for clarity.